



राजपत्र, हिमाचल प्रदेश (असाधारण)

हिमाचल प्रदेश राज्य शासन द्वारा प्रकाशित

शिमला, बुधवार, 17 जनवरी, 2001/27 पौष, 1922

हिमाचल प्रदेश सरकार

आवकारी एवं कराधान विभाग

अधिसूचना

शिमला-2, 12 जनवरी, 2001

संख्या ई० एक्स० एन०-एफ०(11)8/2000.—हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश साधारण विक्रय कर के अधिनियम, 1968 (1968 का 24) की धारा 40 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, सरकार की अधिसूचना संख्या 14-11/69-ई० एण्ड० टी० तारीख 23 अक्टूबर, 1970 द्वारा तारीख 11 नवम्बर, 1970 के राजपत्र हिमाचल प्रदेश (असाधारण) में प्रकाशित हिमाचल प्रदेश साधारण विक्रय कर नियम, 1970 में और संशोधन करने हेतु जिनका समसंख्यक अधिसूचना, तारीख 18-11-2000 द्वारा तारीख 21-11-2000 के राजपत्र (असाधारण) में पूर्व प्रकाशन किया जा चुका है, निम्नलिखित नियम बनाने हैं, अर्थात्—

1. संक्षिप्त नाम और प्रारम्भ.—(1) इस नियमों का संक्षिप्त नाम हिमाचल प्रदेश साधारण विक्रय कर (तृतीय संशोधन) नियम, 2000 है।

(2) ये नियम राजपत्र, हिमाचल प्रदेश में प्रकाशित किए जाने की तारीख से प्रवृत्त होंगे।

2. नियम 31-ए0 का प्रतिस्थापन —हिमाचल प्रदेश जनरल सेल्ज टैक्स रुल्ज, 1970 (जिन्हें इसमें इसके पश्चात उक्त नियम कहा गया है) के नियम 31-ए के स्थान पर निम्नलिखित प्रतिस्थापित किया जाएगा, अर्थात् :—

“31-A. *Deduction of tax from the bills/invoices of work contractor.*—(1) For the purpose of section 12-A of the Act, every person in a department of any Government, a Corporation, Government Undertaking, a Co-operative Society, a local body, a Trust or a Private or Public Limited, Company or any other concern responsible for making any payment or discharge of any liability on account of valuable consideration payable for the transfer of property in goods whether as goods or in some other form, involved in the execution of works contract or for carrying out any works, shall at the time of :—

- (i) payment thereof in cash or by issue of a cheque or bank draft or any other mode; or
- (ii) credit of such sum to the account of the works contractor; or
- (iii) discharging liability on account of the said valuable consideration to the works contractor, deduct, an amount equal to two per centum of such sum towards the tax under section 12-A of the Act.

(2) The deduction under sub-rule (1) shall be made from all payments being made in respect of all works contract executed, whether in part or in full.

(3) (i) The person making tax deduction of tax under sub-section (1) of section 12-A of the Act and responsible for making payment of such deduction into the Government treasury under sub-section (3) of the said section shall pay into Government treasury all the amounts deductible by him during a month, on or before the 15th day of the month following the month to which the deduction relates.

(ii) The payments under sub-rule (3) shall be made in respect of each works contractor in challan in Form S. T. X. obtainable free of charge at the District Excise and Taxation Officers and subordinate offices thereto.

(iii) The Challan in Form S. T. X. shall be filled in quadruplicate in respect of each works contractor. The copy of the challan marked as “Duplicate” shall be retained by the treasury, the copy marked as “Original” shall be sent by the Treasury Officer to the Assistant Excise and Taxation Commissioner or Excise and Taxation Officer, Incharge of the District and the copies marked as “Triplicate” and “Quadruplicate” shall be returned to the person making payment of the tax deducted.

(4) (i) Every person deducting tax in accordance with sub-section (1) of section 12-A, at the time of making payment, by any mode, shall issue to the works contractor from whom such deduction is made a deduction certificate in Form S. T. XI and furnish fully and correctly all particulars as are prescribed therein.

(ii) The certificate in Form S. T. XI shall be in quadruplicate.

(iii) The portions marked “Original” certificate in Form S. T. XI and “Duplicate” shall be handed over to the works contractor from whose bills/invoices payment deduction has been made. The “Original” portion shall be furnished by the works contractor to the appropriate Assessing Authority as an evidence of payment of tax by

deduction at source alongwith the return to be filed by him under section 12 of the Act and the "Duplicate" portion shall be retained by the works contractor.

(iv) The "Triplicate" portion shall be sent to the appropriate Assessing Authority along with the one copy of the Treasury challan in form S.T.X and the quarterly return prescribed in sub-rule (5).

(v) The "Quadruplicate" portion shall be retained by the person issuing the certificate in form S.T. XI.

(5) Every person making deduction under sub-section (1) of section 12-A of the Act and who is responsible for depositing the amount of such deduction in the Government treasury under sub-section (3) of the said section shall also send return in Form S.T. XI-A to the Assistant Excise and Taxation Commissioner or Excise and Taxation Officer, Incharge of the district within 30 days from the expiry of each quarter in respect of the deductions made by him during the quarter immediately preceding along with the certificate and Treasury challan as required in clause (iv) of sub-rule (4) and clause (ii) of sub-rule (3).

(6) Any deduction made in accordance with the provisions of sub-section (1) of section 12-A of the Act and paid into the Government treasury in accordance with this rule shall be treated as payment of tax on behalf of the works contractor from whom such deduction was made and credit shall be given to him under rule 26 for the amount so deducted or deposited into the Government treasury :

Provided that for the purpose of rule 26, if the amount of tax payable as per return in Form S. T. VIII or Form S. T. IX as the case may be, exceeds the amount shown in the Treasury challan in Form S.T. X and in the certificate in Form S. T. XI, the works contractor shall make the payment of the balance amount of tax remaining unpaid for the period for which such return is filed, failing which such works contractor will not be deemed to have made the payment in accordance with the provisions of sub-section (4) of section 12 of the Act."

3. प्ररूप एस0 टी0 XI-बी और एस0 टी0 XI-सी का प्रतिस्थापन.--उक्त नियमों से संलग्न विद्यमान प्ररूपों-एस0 टी0 XI-बी और एस0 टी0 XI-सी के स्थान पर निम्नलिखित प्ररूप क्रमशः एस0 टी0 XI और एस0 टी0 XI-ए प्रतिस्थापित किए जाएंगे, अर्थात् :--

FORM S. T. XI

[See rule 31-A (4) (i) of the the Himachal Pradesh General Sales Tax Rules, 1970]

(Certificate of deduction of sales tax at source under section 12-A from the payment made to works contractors).

Serial No.

1. Name and address of the person making the deduction
2. Name and address of the dealer (works contractor) from whom deduction has been made

3. Registration No. of the dealer (works contractor) under the Himachal Pradesh General Sales Tax Act, 1968.
4. Total value of the works contract in respect of which bill has been presented by the dealer (works contractor).
5. Total amount of the bill in respect of which payment is being made.
6. Amount of tax deducted Rs. Rs.
(in words)
7. Name of the Treasury in which the amount deducted has been deposited
8. Treasury Challan No. and date

Certified that an amount of Rs. (in words Rs.) has been deducted from the bill/invoice raised by the works contractor in respect of part/full execution of the work contract and duly deposited in the Government treasury vide treasury challan number and date mentioned above.

Signature of the person competent to make the deduction and responsible for depositing the same in the Government treasury.

FORM S. T. XI-A

[See rule 31-A (5) of the Himachal Pradesh General Sales Tax Rules, 1970]

FORM OF QUARTERLY RETURN TO BE FURNISHED BY THE PERSON DEDUCTING THE AMOUNT OF SALES TAX AT SOURCE

1. Name of the Assistant Excise and Taxation Commissioner or the excise and Taxation Officer Incharge of the district to whom return is being sent.
2. Name and address of the person responsible for depositing the tax deducted in the Government treasury.

Sl. No.	Name & Address of the Contractor from whom deduction has been made.	Registration No. of Contractor under the Himachal Pradesh General Sales Tax Act, 1968.	Gross value of the Contract.	Total amount of the bill/invoice.	Net amount paid	Amount of sales tax deducted at source with date of such deduction.	Date and Treasury Challan No. by which amount of deduction paid in Govt. Treasury.	Certificate in Form S.T. XI-A No. and date, issued for deduction to the works contractor.
1	2	3	4	5	6	7	8	9
			Rs.	Rs.	Rs.	Rs.		

I certify that the above statement is correct and complete.

Signature of the person competent
to make the deduction of sales tax
at source and depositing the same
in the Government treasury.

आदेश द्वारा,

हस्ताक्षरित/-
आयुक्त एवं सचिव।

[Authoritative English text of this Department's notification No. EXN-F (11)-8/2000, dated 12th January, 2001, as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Shimla-2, the 12th January, 2001

No. EXN-F(11)8/2000.—In exercise of the powers conferred under section 40 of the Himachal Pradesh General Sales Tax Act, 1968 (Act, No. 24 of 1968), the Governor of Himachal Pradesh is pleased to make the following rules further to amend the Himachal Pradesh General Sales Tax Rules, 1970, published in Rajpatra, Himachal Pradesh, (Extra-ordinary) dated the 11th November, 1970 *vide* Government notification No. 14-11/69-E&T, dated 23rd October, 1970 and the same having been published in Rajpatra (Extra-ordinary) dated 21st November, 2000 *vide* this Department notification of even number, dated the 18th November, 2000, namely:—

1. *Short title and commencement.*—(i) These rule may be called the Himachal Pradesh General Sales Tax (Third Amendment) Rules, 2000.

(ii) They shall come into force from the date of their publication in the Rajpatra, Himachal Pradesh.

2. *Substitution of rule 31-A.*—For rule 31-A of the Himachal Pradesh General Sales Tax Rules, 1970 (hereinafter called the 'said rules'), the following shall be substituted, namely:—

“31-A. *Deduction of tax from the bills/invoices of work contractor.*—(1) For the purpose of section 12-A of the Act, every person in a department of any Government, a Corporation, Government Undertaking, a Co-operative Society, a local body, a Trust or a Private or Public Limited, Company or any other concern responsible for making any payment or discharge of any liability on account of valuable consideration payable for the transfer of property in goods whether as goods or in some other form, involved in the execution of works contract or for carrying out any works, shall at the time of:—

(i) payment thereof in cash or by issue of a cheque or bank draft or any other mode; or

(ii) credit of such sum to the account of the works contractor; or

- (iii) discharging liability on account of the said valuable consideration to the works contractor, deduct, an amount equal to two per centum of such sum towards the tax under section 12-A of the Act.
- (2) The deduction under sub-rule (1) shall be made from all payments being made in respect of all works contract executed, whether in part or in full.
- (3) (i) The person making tax deduction of tax under sub-section (1) of section 12-A of the Act and responsible for making payment of such deduction into the Government treasury under sub-section (3) of the said section shall pay into Government treasury all the amounts deductible by him during a month, on or before the 15th day of the month following the month to which the deduction relates.
- (ii) The payments under sub-rule (3) shall be made in respect of each works contractor in challan in Form S. T. X obtainable free of charge at the District Excise and Taxation Officers and subordinate offices thereto.
- (iii) The Challan in Form S. T. X shall be filled in quadruplicate in respect of each works contractor. The copy of the challan marked as "Duplicate" shall be retained by the treasurer, the copy marked as "Original" shall be sent by the Treasury Officer to the Assistant Excise and Taxation Commissioner or Excise and Taxation Officer, Incharge of the District and the copies marked as "Triplicate" and "Quadruplicate" shall be returned to the person making payment of the tax deducted.
- (4) (i) Every person deducting tax in accordance with sub-section (1) of section 12-A, at the time of making payment, by any mode shall issue to the works contractor from whom such deduction is made a deduction certificate in Form S. T. XI and furnish fully and correctly all particulars as are prescribed therein.
- (ii) The certificate in Form S. T. XI shall be in quadruplicate.
- (iii) The portions marked "Original" certificate in Form S. T. XI and "Duplicate" shall be handed over to the works contractor from whose bills/invoices payment deduction has been made. The "Original" portion shall be furnished by the works contractor to the appropriate Assessing Authority as an evidence of payment of tax by deduction at source alongwith the return to be filled by him under section 12 of the Act and the "Duplicate" portion shall be retained by the works contractor.
- (iv) The "Triplicate" portion shall be sent to the appropriate Assessing Authority alongwith the one copy of the Treasury challan in Form S. T. X and the quarterly return prescribed in sub-rule (5).
- (v) The "Quadruplicate" portion shall be retained by the person issuing the certificate in Form S. T. XI.
- (5) Every person making deduction under sub-section (1) of section 12-A of the Act and who is responsible for depositing the amount of such deduction in the Government treasury under sub-section (3) of the said section shall also send return in Form S. T. XI-A to the Assistant Excise and Taxation Commissioner or Excise and Taxation Officer, Incharge of the district within 30 days from the expiry of each quarter in respect of the deductions made by him

during the quarter immediately preceding alongwith the certificate and Treasury challan as required in clause (iv) of sub-rule (4) and clause (ii) of sub-rule (3).

- (6) Any deduction made in accordance with the provisions of sub-section (1) of section 12-A of the Act and paid into the Government treasury in accordance with this rule shall be treated as payment of tax on behalf of the works contractor from whom such deduction was made and credit shall be given to him under rule 26 for the amount so deducted or deposited into the Government treasury;

Provided that for the purpose of rule 26, if the amount of tax payable as per return in Form S. T. VIII or Form S.T. IX, as the case may be, exceeds the amount shown in the Treasury challan in Form S. T. X and in the certificate in Form S. T. XI, the works contractor shall make the payment of the balance amount of tax remaining unpaid for the period for which such return is filed failing which such works contractor will not be deemed to have made the payment in accordance with the provisions of sub-section (4) of section 12 of the Act."

3. *Substitution of Forms, S. T. XI-B and S. T. XI-C.*—For the existing Forms S. T. XI-B and S. T. XI-C appended to the said rules, the following Forms S. T. XI and S. T. XI-A shall be respectively substituted, namely:—

FORM S. T. XI

[See rule 31-A (4) (i) of the Himachal Pradesh General Sales Tax Rules, 1970]
(Certificate of deduction of sales tax at source under section 12-A from the payment made to works contractors).

Serial No.

1. Name and address of the person making the deduction
2. Name and address of the dealer (works contractor) from whom deduction has been made.
3. Registration No. of the dealer (Works contractor) under the Himachal Pradesh General Sales Tax Act, 1968.
4. Total value of the works contract in respect of which bill has been presented by the dealer (Works contractor).
5. Total amount of the bill in respect of which payment is being made
6. Amount of tax deducted Rs.
(in words)
7. Name of the Treasury in which the amount deducted has been deposited
8. Treasury Challan No. and date

Certified that an amount of Rs. (in words Rs.) has been deducted from the bill/invoice raised by the works contractor in respect of part/full execution of the work contract and duly deposited in the Government treasury *vide* treasury challan number and date mentioned above.

Signature of the person competent to make the deduction and responsible for depositing the same in the Government treasury.

FORM S. T. XI-A

[See rule 31-A (5) of the Himachal Pradesh General Sales Tax Rules, 1970].

FORM OF QUARTERLY RETURN TO BE FURNISHED BY THE PERSON DEDUCTING THE AMOUNT OF SALES TAX AT SOURCE

1. Name of the Assistant Excise and Taxation Commissioner or the Excise and Taxation Officer Incharge of the district to whom return is being sent.
2. Name and address of the person responsible for depositing the tax deducted in the Government treasury.

Sl. No.	Name & Address of the contractor or from whom deduction has been made.	Registration No. of Contractor under the Himachal Pradesh General Sales Tax Act, 1968.	Gross value of the contract.	Total Amount of the bill/invoice	Net Amount paid	Amount of sales tax deducted at source with date of such deductions	Date and Treasury Challan No. by which amount of deduction paid in Govt. Treasury	Certificate in Form S. T. XI-A No. and date, issued for deduction to the works contractor
1	2	3	4	5	6	7	8	9
			Rs.	Rs.	Rs.	Rs.		

I certify that the above statement is correct and complete.

Signature of the person competent to make the deduction of sales tax at source and depositing the same in the Government treasury.

By order,

Sd/-

Commissioner-cum-Secretary (E & T).